

VITA & TCE Quality Site Requirements - Guidance

(Internal and External)

(Rev. 9/27/10)

Overview

Introduction All taxpayers using the services offered through the Volunteer Income Tax Assistance and Tax Counseling for the Elderly Programs should be confident they are receiving accurate return preparation and quality service. The purpose of the **Quality Site Requirements** is to ensure quality and accuracy of return preparation and consistent operation of sites. The QSRs must be communicated to all partners and site coordinators to ensure IRS and partner mutual objectives are met.

A **return is accurate** when the tax law is applied correctly and the return is free from error based on the taxpayer interview, their supporting documentation and the completed IRS-approved intake sheet.

Background Our partners and volunteers are the most valuable resources we in SPEC have in the volunteer tax preparation program. The QSRs were developed to ensure VITA/TCE sites have consistent guidelines to assist with the operation of each site. It is SPEC's responsibility to provide site coordinators and volunteers with the tools and support necessary to comply with each QSR.

Filing Season 2011 Changes

- QSR #1 was split into two different requirements. One requirement includes certification (QSR#1) and the other QSR includes the requirement for all volunteers to sign Form 13615, *Volunteer Agreement* (QSR #5).
- Security, Privacy and Confidentiality (QSR #10) were combined into one requirement. Last year these were two separate requirements.

Where to locate the Quality Site Requirements

The Quality Site Requirements are located in:

- www.irs.gov - Key word search: *Community Network*
- Publication 1084, *IRS Volunteer Site Coordinator's Handbook*
- For IRS employees, go to SPEC's intranet site, *The Point*, on IRWeb

What are the Quality Site Requirements?

The 10 practices below have been identified as necessary to ensure taxpayers visiting VITA/TCE sites receive quality service and accurate return preparation.

1. **Certification:** Volunteers answering tax law questions, instructing (teaching) tax law, preparing or correcting tax returns and/or conducting quality reviews of completed tax returns must be certified. Site coordinators must have a method to verify certification the day the volunteer reports to the site and prior to performing any of the above activities. All VITA/TCE instructors and site quality reviewers must be certified at the intermediate level or higher (based on the complexity of the return). All site coordinators must certify by taking site coordinator training.

2. **Intake/Interview Process:** All sites must use an intake and interview process. This process must include correctly using an IRS-approved intake and interview sheet for every return prepared. All VITA/TCE grant recipients must use Form 13614-C, *Intake/Interview & Quality Review Sheet* at all their sites. All intake sheets must include the IRS oversight toll free phone number and e-mail address to report VITA/TCE site operating concerns.
3. **Quality Review Process:** All sites must use a quality review process which includes a 100% review of all returns. This process must include correctly using an IRS-approved Quality Review check sheet for every return. All VITA/TCE grant recipients must use section C of Form 13614-C, *Intake/Interview & Quality Review Sheet*, to complete the quality review process at all their sites. For the 2011 filing season, the completed process will be verified by checking one box.
4. **Reference Materials:** All sites must have the following reference materials available for use by every volunteer return preparer and quality reviewer, preferably at each workstation.
 - Publication 4012, *Volunteer Resource Guide*
 - Publication 17, *Your Federal Income Tax for Individuals*
 - *Volunteer Alerts* (tax law updates only):
 - *Volunteer Tax Alerts*
 - *AARP Cyber Tax Messages*.
5. All volunteers must **agree to adhere to the conditions outlined on Form 13615, Volunteer Agreement and Standards of Conduct** by signing the form each year.
6. All sites must have processes in place **to ensure every return is timely filed or delivered to the taxpayer.**
7. **Title VI** of the Civil Rights Act of 1964 information must be displayed or provided to taxpayers at designated sites.
8. **Correct Site Identification Number (SIDN)** must be on ALL returns.
9. **Correct Electronic Filing Identification Number (EFIN)** must be used.
10. **Security, Privacy and Confidentiality** guidelines must be followed.

Form 6729, Site Review Adherence

Passing IRS Site Reviews

In order to pass a quality site review conducted by IRS, all QSRs listed above must be met. The measured questions are marked in bold on Form 6729, *Site Review Sheet*.

**Corrective
Actions**

If a site is identified as non-compliant as reviews and/or site visits are conducted, the primary goal is to work with the site and assist them in becoming compliant as soon as possible. Any remedy offered should provide the assistance and support necessary to meet the QSR. This may include discussions, counseling, and/or mentoring assistance with the site within a reasonable period. Withdrawing support and/or closing a site should be the last resort.

If follow-up actions are required after a site review, as many corrective action/s as possible should be taken immediately. The site's relationship manager, if not conducting the review, should be notified of actions taken and next steps when feasible. Necessary follow-up actions should be taken within seven calendar days of the initial visit. (See exceptions listed later in this document.)

In situations where withdrawal of IRS support is warranted, the physical safety of all parties at the site will have the highest priority. If the environment becomes confrontational while the reviewer or relationship manager is in the process of discontinuing a relationship or removing government property from a site, SPEC employees should immediately leave the premises, contact the Treasury Inspector General for Tax Administration (TIGTA) and their territory manager, and await their assistance and/or guidance on how to proceed. The TM will notify the Area Director who will notify the Director, Headquarters Operations. (Guidance on withdrawal of support is provided later in this document.)

Guidelines - Quality Site Requirements

1) Volunteer Certification

Volunteers answering tax law questions, instructing tax law, preparing or correcting tax returns and/or conducting quality reviews of completed tax returns must be certified. All VITA/TCE instructors and site quality reviewers must, at a minimum, be certified at the intermediate level. All site coordinators must certify by taking site coordinators training.

Note: See specific guidance located on The Point and [IRS.gov](https://www.irs.gov) for further clarification of volunteer certification.

Certification: Volunteers answering tax law questions, instructing tax law, preparing or correcting tax returns and/or conducting quality reviews of tax returns must complete and pass the IRS test. This constitutes an annual certification in current tax law. If the site uses a screener and the screener addresses or provides assistance with tax law-related issues, the screener must be certified at the level of the complexity for each return. Volunteers can only prepare or quality review returns based on their level of certification.

All instructors and site quality reviewers must, at a minimum, be certified at the intermediate level. If the site is preparing returns at the advanced, Military, International, Foreign Student/Scholar or Puerto Rico levels, the volunteer's

certification level should be comparable.

Volunteers who assist in various roles (for example, as greeters, receptionists, equipment coordinators, etc.) but who do not provide assistance with tax law-related issues do not have to certify.

Every VITA/TCE site must develop a process to ensure volunteers are preparing returns based on their appropriate levels of certification.

For VITA/TCE certification, volunteers must complete one of the following IRS (classroom, self-study or Link & Learn Taxes) or partner-created training courses based on the type or level of returns they will be preparing at their site:

- Basic
- Intermediate
- Advanced
- Military
- International
- Foreign Student/Scholar
- Puerto Rico

Note: AARP Tax Aide requires its tax counselors to be certified at the Advanced level. If AARP volunteers are not certified at the advanced level, the volunteer should not prepare or correct returns, conduct quality reviews, or perform any other duties requiring knowledge of tax law. The AARP state coordinator must be advised of such.

Volunteers are certified at the above levels by passing one of the following tests with a score of 80% or above:

1. IRS paper testing using the associated test in the printed Student Test Materials
2. IRS electronic testing through Link & Learn Taxes
3. IRS electronic testing through TaxWise® University.

Non-Compliance with the Certification Requirements

Tax consultants should immediately contact the partner's RM if any non-compliant actions are identified at the site. The tax consultant should then take the following steps:

- **If some volunteers at the site are uncertified:**
Volunteers should complete the return they are currently preparing. The volunteers may not prepare any other returns until they become certified. A certified volunteer should review the return for accuracy. Uncertified volunteers and their site coordinators should be directed to the [Link & Learn Taxes](#) located on IRS.gov, or to Publication 4491, *Process-Based Training Guide*, to assist them in becoming certified.
- **If all volunteers at the site are uncertified:**
The reviewer will immediately contact the relationship manager and/or territory manager. The reviewer will inform the site coordinator that the volunteers cannot prepare returns or perform quality reviews until they

become certified. Allow the volunteers to complete the returns they are currently working on, but they should not prepare any other returns. The reviewer at the site should quality review the returns prepared by the uncertified volunteers. Care should be given when informing the remaining taxpayers that the site will have to close for that day. An alternative to closing the site could be to solicit the assistance of certified volunteers from other sites. If this is not possible, the remaining taxpayers should be given other local VITA/TCE site locations that will assist them in their tax return preparation. The site cannot reopen until the volunteers are certified.

- **If volunteers are certified but the verification has not been provided:**
If there are volunteers who have been certified but the verification has not been provided, the volunteer may be allowed to complete the return they are currently working on, and a certified volunteer should review the return for accuracy. The volunteer may not prepare any other returns until certification verification is provided to the tax consultant or RM.
- **Volunteers can only prepare returns and conduct Quality Reviews based on their levels of certification:**
If volunteers are not fully certified based on the complexity of the return, volunteers should complete the return they are preparing and a certified volunteer with the appropriate level of certification should review the return for accuracy. Volunteers should not complete any returns above their certification level.

Follow-up Action

The relationship manager should take follow-up action immediately or within seven calendar days to ensure all volunteers preparing and reviewing tax returns are certified. If appropriate, faxed written confirmation should be requested immediately from the partner and/or site coordinator confirming that either uncertified volunteers have passed the IRS test and have been certified OR the uncertified volunteers are no longer preparing or reviewing returns. A due date should be established for receipt of written confirmation.

2) All sites must use an Intake and Interview Process

All sites must use an Intake and Interview Process. This process must include correctly using an IRS-approved Intake and Interview Sheet for every return prepared. **All VITA/TCE grant recipients must use IRS Form 13614-C, *Intake/Interview & Quality Review Sheet*, at all their sites.**

Note: See specific guidance located on The Point and [IRS.gov](https://www.irs.gov) for further clarification on Intake/Interview & Quality Review Processes.

It is a requirement that all volunteers preparing returns use an Intake and Interview Process. The process used will include an interview with the taxpayer while using an approved intake sheet to ensure the accurate information has been secured from the taxpayer. The Intake and Interview Process must ask the same or similar questions as listed on Form 13614C, *Intake/Interview & Quality Review Sheet*.

The Intake and Interview Process must include:

1. Verification of the identity and address of the taxpayer
2. An explanation that the taxpayer is ultimately responsible for the information on the return. The taxpayer needs to review his/her return prior to signing it.
3. Ask the taxpayer if they are uncertain about any responses
4. An explanation of the tax preparation process and should encourage questions throughout the interview process
5. Probing questions to ensure complete information is gathered

Resources for volunteer return preparers include:

1. Form 13614C or IRS-approved, partner-developed Intake and Interview Sheet.
2. Publication 4012, *Volunteer Resource Guide* - Interview Tips and flow charts to probe for accurate and complete information
3. Publication 17, *Your Federal Income Tax for Individuals*.
4. *Volunteer Tax Alerts* or *AARP Cyber Tax Messages*

While intake sheets are useful tools for gathering information, relying too heavily on them without looking at source documents and asking follow-up questions often leads to mistakes. Volunteers should look at proof of identity, Social Security cards, all Forms W-2, Forms 1099, Forms 1098 and any other documents needed to correctly complete the return. The volunteer should effectively take advantage of the taxpayer interview by asking questions and confirming information. Having a conversation with the taxpayer can help identify other issues that might affect the return and otherwise be missed.

All VITA/TCE grant recipients must use Form 13614-C, *Intake/Interview & Quality Review Sheet*, at all their sites. All other sites may still request approval for using partner-developed intake sheet. If your site is interested in using a partner-developed intake sheet, contact your local SPEC/IRS relationship manager for the approval process. The territory staff will explain the process for approving an alternate form and detail the questions which must be included on a similar partner-created form.

Intake and Interview Process Non-compliance

A non-compliance issue occurs when either no intake and interview sheet or an unapproved sheet is being used at the site. The IRS reviewer will explain the intake and interview requirement to the site coordinator. The reviewer will provide an adequate supply of Forms 13614-C, *Intake/Interview & Quality Review Sheet*, for immediate use. If the site coordinator or partner representative wishes to use a partner-developed alternative, the tax consultant should explain the process for approving an alternate form and detail the questions which must be included on a similar partner created form. The tax consultant should immediately notify the RM.

Recommended follow-up action: The RM will make a phone call or site visit immediately, but within seven calendar days after the initial visit to ensure that the volunteer tax preparation site includes an intake and interview sheet, either the Form 13614-C or an approved alternative. If the site refuses to use Form 13614-C or a locally developed form containing the same questions, the TM should be contacted and a meeting held with the site coordinator.

3) Quality Review Process Being Used

All sites must use a Quality Review process, which includes a 100% review of all returns. This process must include correctly using an approved Quality Review check sheet for every return. . All VITA/TCE grant recipients must use Form 13614-C, *Intake/Interview & Quality Review Sheet*, at all their sites.

Note: See specific guidance located on The Point and [IRS.gov](https://www.irs.gov) for further clarification on Intake/Interview & Quality Review Processes.

A Quality Review process at each site should be used to confirm that tax law was correctly applied and the tax return is free from error based on the taxpayer interview and the available supporting documents. A Quality Review process at each site should contain the following critical components for an effective and thorough quality review of the tax returns:

- The taxpayer should participate in the Quality Review process
- The Quality Reviewer is required to use a standardized list (Form 13614C, *Combined Intake/Interview & Quality Review*; Form 8158, *Quality Review Check Sheet*, or IRS-approved, partner-developed checklist)
- The quality reviewer is required to use the available source documents to confirm identity, income, expenses and credits on the return. If income or expenses are listed on the return that do not require a source document and one was not provided, the intake sheet should be marked to show a verbal response was provided. (Publication 4012, Publication 17)

Preferred Quality Review method: Every return is required to be quality-reviewed using available source documents, the intake and interview information, and a Quality Review tool. A designated quality reviewer is the preferred method to conduct site quality reviews. However, if the site cannot have a designated reviewer, an acceptable Quality Review can be an exchange with another preparer as long as both reviewers are certified at the appropriate level (or higher) based on the complexity of the return. If possible, self-review should only be conducted in a one-person volunteer site. The review process must ensure that all source documents used in the tax return preparation be included in the review process, as well as the Intake/Interview & Quality Review check sheet.

The quality review section of Form 13614-C, *Intake/Interview & Quality Review Sheet*, (or an IRS-approved alternative) should be used to ensure a complete Quality Review is conducted. All VITA/TCE grant recipients must use Form 13614-C, *Intake/Interview & Quality Review Sheet*, at all their sites. All other sites may request approval to use a partner-developed quality review sheet. If an IRS-approved partner-developed sheet is used, it must contain the same or similar questions as listed on Form 13614C. Form 8158, *Quality Review Sheet* can be used with partner-created intake sheets that do not include a quality review check list.

**Quality
Review
Process Non-
compliance**

A non-compliant Issue occurs when quality reviews are not being completed on all returns or no approved Quality Review tool is being used at the site. The IRS reviewer will order or provide the site coordinator with an adequate supply of Form 13614-C, *Intake/Interview Sheets*. The reviewer will also explain and encourage the use of a Quality Review process and immediately notify the RM.

Recommended follow-up action: The RM will phone or visit the site immediately, but no more than seven calendar days after the initial review or visit to ensure the proper procedures are in place and being used. If violations continue, this situation should be elevated to the TM for resolution.

**4. All Sites
Must Have
Reference
Materials
Available**

All sites must have the following reference materials available for use by every volunteer return preparer and quality reviewer, preferably at each workstation. Volunteer reference materials now include *Volunteer Alerts*.

- Publication 4012, *Volunteer Resource Guide*
- Publication 17, *Your Federal Income Tax for Individuals*
- *Volunteer Alerts*:
 - *Volunteer Tax Alerts* (VTA, fka Volunteer Quality Alerts) – These alerts provide updates or identified errors on tax law topics only.
 - *AARP Cyber Tax Messages* – If the above alerts pertain to AARP sites, they will be re-formatted and issued to all AARP volunteers.

Reference materials such as Publication 17, Publication 4012 and all current *Volunteer Alerts* should be available for use by every volunteer, return preparer, and quality reviewer and should be located at every volunteer tax preparation workstation when possible. **Sites using TaxWise® have electronic access to Publications 17 and 4012.**

If VTA were distributed by the relationship manager, they should also be available for review by all certified volunteers at the site.

Note: Publication 3189, Volunteer e-file Administrator Guide, should be available as a resource tool at all e-file sites.

The use of reference materials is an important key to producing an accurate return. As an example, a large number of mistakes in return preparation occur in the determination of filing status, dependency and eligibility for tax credits. Each of these determinations can be made in a quality fashion by simply following one of the flow charts or decision trees in Publication 4012. Training volunteer tax preparers to use these flow charts should be an emphasized part of training. Each site must have key reference materials available to help foster the use of these resources.

**Reference
Materials
Non-
compliance**

A non-compliant Issue occurs when **no** resource materials are available at the site. The reviewer should immediately provide the site with Volunteer Alerts (AARP or VTA, which ever applies), Publication 4012, and/or Publication 17. The reviewer can also assist the site with downloading the TaxWise publications. If applicable, Publication 3189 should be available to be used as a

reference. The reviewer should contact the RM who will assist the site with ordering the products and with methods for volunteers to review any VTA.

Recommended follow-up action: The RM will make a phone call or site visit within seven calendar days to verify that reference materials were received and are being used by volunteers. If reference materials are not available to the volunteers, this situation should be elevated to the TM for resolution.

5) Volunteer Agreement

Volunteer Agreement: All volunteers participating in the VITA/TCE Programs must sign Form 13615, *Volunteer Agreement*. Form 13615 places specific emphasis on the **volunteers signing and dating the form**.

Form 13615 includes the following agreements to the Volunteer Code of Conduct.

As a participant in the VITA/TCE Program, I agree to the following standards of conduct:

- I will treat all taxpayers professionally, with courtesy and respect.
- I will safeguard the confidentiality of taxpayer information.
- I will apply the tax laws equitably and accurately to the best of my ability.
- I will only prepare returns for which I am certified. (Basic, Advanced, etc.)
- I will exercise reasonable care in the use and protection of equipment and supplies.
- I will not solicit business from taxpayers I assist nor use the knowledge I have gained about them for any direct or indirect personal benefit for me or any other specific individual.
- I will not accept payment from taxpayers for the services I provide. I may receive compensation as an employee of a program sponsor.
- I will ensure the returns I prepare follow the Intake/Interview and Quality Review Processes.

All partners/site coordinators are required to provide their local IRS SPEC relationship manager with a list of all volunteers working at the site. The list should include volunteer names, date/s of certification, their level of certification and an indication that each volunteer has signed Form 13615, *Volunteer Agreement*. The preferred document for reporting VITA/TCE volunteers is Form 13206, *Volunteer Assistance Summary Report*. After the initial list (Form 13206) is submitted for the filing season, site coordinators have an additional responsibility to complete a new form or list as additional volunteers report to their sites. Form 13206 or listing must be sent to the local SPEC relationship manager by the third business day after the end of each month. Volunteer certifications (Forms 13206 or 13615) are to be maintained at the site when possible.

Some partners such as AARP Tax Aide and the National Community Tax Coalition will not complete Form 13206; instead, they will send their volunteer certifications on a unified list containing the same information as requested

on Form 13206. However, these partners must secure Form 13615 from all volunteers and the list should show each volunteer has signed their agreements.

The volunteer lists (Form 13206 or partner-created list) are to be submitted to the territory by the third business day after the end of each month. Additional guidance on volunteer certification can be secured from the *Volunteer Reporting and Certification process guidance* listed on both *The Point* and the [Partner Page](#) on IRS.gov.

In summary, a copy of Form 13615 or Form 13206 (or partner-created form) or other volunteer list containing the same information as these forms should be available at each site for every volunteer at the site to verify agreement to adherence to the codes of conduct. **Again, ALL volunteers, even those who are not preparing returns, must agree to and sign Form 13615. If these forms are not available at the site, the site coordinator should have a method in place to track and provide this information.**

Inappropriate Actions

When the site is not adhering to Form 13615, *Codes of Conduct*, the volunteer may engage in inappropriate actions. Inappropriate actions may include, but are not limited to the following:

- Accepting tax account payments on balance-due returns from taxpayers. Taxpayers must be advised to send all payments to the appropriate service center or provide the closest IRS Taxpayer Assistance Center address for payment delivery. If the taxpayer prefers to mail the payment, the volunteer should give the taxpayer the appropriate address based on the location of the taxpayer's residence.
- Charging for VITA/TCE services
- Requiring donations for return preparation services rendered
- Selling or destroying government-issued equipment and/or software
- Creating false documents and/or statements
- Allegations and/or ongoing investigation of criminal tax fraud
- Other inappropriate actions or violations, not listed above

Inappropriate activities are identified by volunteers, taxpayers or anyone else visiting the site and can be reported to IRS by calling toll free 1-877-330-1205 or by email at WI.Voltax@irs.gov. This year, this contact information will be included on Form 13614C, *Partner Created Forms*; and on Publication 730, *Important Tax Records Envelope*.

Non-compliance with the Volunteer Agreement Process

When inappropriate Actions or violations out of the scope of VITA and TCE programs occur, the IRS reviewer must immediately notify the relationship manager and/or territory manager. The RM and/or TM must address any inappropriate actions or violations with the site coordinator and/or partner.

The TM will immediately review the circumstances and discuss them with the Area Director. The Area Director will brief the Director, Headquarters Operations and decide whether it is appropriate to refer the matter to either the Criminal Investigation Division or the Treasury Inspector General for Tax

Administration. In consultation with the Director, Headquarters Operations, the Area Director will determine whether it is appropriate to withdraw support from the site. If necessary follow withdrawal of support later in this guidance.

6) All sites are Timely Filing or delivering Tax Returns

All sites must have processes in place to ensure every return is timely filed or delivered to the taxpayer.

Timely delivery of returns must include:

- Retrieving e-file acknowledgements timely (preferred within 48 hours of transmission)
- Promptly working e-file rejects that can be corrected by the volunteer
- Timely notifying taxpayers (attempted within 24 hours) if rejects cannot be corrected
- Providing the taxpayer with a completed return along with the correct processing center mailing address (for paper returns). A complete return includes providing the DCN (Declaration Control Number) for an e-filed return.
- Promptly notifying taxpayers if any other problems are identified with return processing

An attempt should be made to work all rejects as soon as possible. The TaxWise® Reject Report can be used as a tool to ensure all rejects are being corrected.

Reasonable attempts must be taken to inform the taxpayer within 24 hours if a reject can not be corrected, or if the changes made exceed the following dollar limits, which means the taxpayer(s) must sign the corrected return:

- \$50 to "Total Income" or "AGI"
- \$14 "Total Tax", "Federal Income Tax Withheld", "Refund" or "Amount You Owe".

Refer to Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*, and Publication 3189, *Volunteer e-file Administrator Guide*, for further guidance on working rejects. Publication 3189 is designed as a resource guide to assist volunteer *e-file* administrators in implementing the correct electronic filing procedures at volunteer *e-file* sites.

Refer to IRS.gov for Publications 17 and/or 1040 instructions for Submission Processing Center addresses for paper returns.

Timely Filed or Delivered Returns Non-compliance

A non-compliant Issue occurs when the reviewer does not identify a process in place for promptly working rejects, timely contacting taxpayers with unresolved rejects, providing taxpayers with the correct mailing addresses or promptly notifying taxpayers with any other problems with timely return processing. The reviewer will provide the site coordinator with the correct procedures depending

on the situation. The reviewer should refer to the appropriate sections in Publication 3189 and explaining the process to the site coordinator. Then notify the assigned RM.

Recommended follow-up action: The RM will make a follow-up phone call or site visit immediately—but within no more than seven calendar days—to confirm that the processes for timely filing returns are understood and being followed. If the necessary procedures for timely filing returns are still not being used at the site, the matter should be elevated to the TM for resolution.

**7) Title VI
Information is
provided to all
Taxpayers**

Title VI of the Civil Rights Act of 1964 information must be displayed or provided to taxpayers at designated sites.

Note: See specific guidance located on The Point and Partner Page for further clarification on Partner Title VI Assurance Forms Procedures.

Title VI notification must be provided to the taxpayer at the point of contact between the volunteer and the taxpayer, even if a return is not completed. This information may either be displayed at the site by posting Publication 4053, *Your Civil Rights are Protected*, or by providing the taxpayer with envelope, Publication 730, *Important Tax Records* (or partner-developed envelope) or the stuffer, Publication 4481, *Your Civil Rights are Protected*. TCE recipients are required to use Title VI language but are not required to use IRS-developed products.

Military exception: Per General Legal Services and the External Civil Rights Team, military sites do not have a requirement to sign the Title VI sponsorship agreement but are required to display the Title VI posters at their sites. The military is required to display its own process for resolving EEO issues or may use IRS's. Bottom line: Military is allowed to use its processes for resolving all alleged discriminatory actions.

**Title VI Non-
compliance**

A non-compliant issue occurs when Title VI information is not posted at the site or provided to the taxpayers visiting the site. The IRS Reviewer should immediately provide the site with one or more of the required Title VI products:

- Poster, Pub. 4053/4053 (English or Spanish) *Your Civil Rights Protected*,
- Pub. 730, *Important Tax Records Envelope*
- Stuffer, Publication 4481, *Your Civil Rights are Protected*

The IRS reviewer should contact the RM, who will assist the site with ordering any additional products needed using Form 2333V or the CAPS products ordering system.

Recommended follow-up action: The RM will make a follow-up phone call or site visit within seven calendar days to verify that Title VI Rights are posted or available for taxpayers visiting the site. If the site refuses to comply, this situation should be elevated to the TM for resolution.

8) Correct Site Identification Number (SIDN) is Used

The correct Site Identification Number (SIDN) must be shown on ALL returns prepared.

E-file administrators should set up computer defaults to ensure the SIDN automatically appears on each tax return. Refer to Publication 3189, *Volunteer e-file Administrator Guide*, for information on setting defaults. Volunteers should manually enter the correct SIDN on each paper return and use the overprint form with the bold format indicated in the Paid Preparer's Section. If they use a tax form without the overprint or bold format, they should enter the correct SIDN in the space provided in the preparer's SSN/PTIN field in the paid preparer's section.

SIDN Use Non-compliance

A non-compliant issue occurs when the IRS reviewer determines the SIDN is missing on tax returns prepared at the site after a sample check of computers and/or paper returns have been reviewed. If an incorrect SIDN or no SIDN is discovered, then all computers and returns should be reviewed. The reviewer will provide the correct SIDN and educate the site coordinator on the importance of using the SIDN on ALL returns prepared by the site. Show the site coordinator and/or volunteers where to include the SIDN on the returns. If electronic tax preparation software is being used, the reviewer will assist the site coordinator in setting the defaults. The RM should be notified immediately.

Recommended follow-up action:

The RM will review the weekly SIDN Cycle Report to verify return preparation is being reported using the correct SIDN. If the site refuses to use the SIDN, it should be elevated to the TM for resolution.

9) Correct Electronic Filing Identification Number must be used

The correct Electronic Filing Identification Number (EFIN) must be used.

Form 8633, *Application to Participate in the IRS e-file Program*, must be completed to obtain an EFIN for a site. A separate EFIN must be requested for each physical location. *E-file* administrators should set the computer defaults to ensure the correct EFIN automatically appears on the tax return. Please refer to Publication 3189, *Volunteer e-file Administrator Guide* for further EFIN procedures.

EFIN Use Non-compliance

A non-compliant issue occurs when the IRS reviewer performs a sample check on the computers (Form 8879) to ensure the site is using a correct EFIN. If an incorrect EFIN is discovered, then all computers should be reviewed and corrected. The reviewer will provide the correct EFIN and assist the coordinator in setting the correct defaults. The reviewer should advise the site coordinator to contact Tax Wise® immediately for instructions on re-setting EFINS on returns prepared but not yet transmitted. The RM should be notified

immediately. The RM should determine who the EFIN currently being used belongs to and notify the Area Office of the violation to determine what actions should be taken to notify the EFIN owner.

If the site does not have an EFIN assigned and does not meet one of the two acceptable exceptions of one-day or ad hoc sites, the reviewer should immediately notify the RM and then advise the site coordinator of the licensing violation, counsel that the software cannot be used to prepare returns and advise that the site must prepare returns manually (by hand—not using forms printed from the software) and/or refer the taxpayers to another site with a valid EFIN.

Recommended follow-up action: If an incorrect EFIN was used at the site, follow-up action should be taken to resolve any issues. The RM will check the Third Party Data Store to ensure the site's EFIN is valid. If the site refuses to use the correct EFIN, the RM should elevate this situation to the TM for resolution. If the site's EFIN is invalid, the RM should work with the site coordinator to resolve any issues with the EFIN or apply for a new EFIN.

10) Security, Privacy and Confidentiality Guidelines must be followed

Security guidelines must be followed.

Publication 4299, *Privacy and Confidentiality – A Public Trust*, serves as the central document for providing guidance covering security of information at VITA/TCE sites; however, security is also mentioned in:

- Publication 3189, *Volunteer e-file Administrator Guide*
- Publication 1084, *Volunteer Site Coordinator's Handbook*
- Publication 1101, *Application Package and Guidelines for Managing a TCE Program*
- Publication 4473, *Welcome to the IRS Computer Loan Program*

Publication 4299 provides guidance on securing the individual information shared by taxpayers, volunteers, and partners. This publication must be available at the site to ensure security guidelines are followed. The key principles of the document regarding security are:

- Partners and volunteers must protect physical and electronic data gathered for tax return preparation both during and after the filing season.
- Partners with a need to retain and use the information (for purposes other than return preparation) must follow Section 7216 procedures in Publication 4299 for securing a signed notice from the taxpayer.
- Partners and volunteers who use IRS-loaned equipment must delete taxpayer information after filing season tax return preparation activities are completed.

Security Guidelines Non-compliance

A non-compliant Issue occurs when taxpayer information is not appropriately destroyed or properly retained and protected. The IRS reviewer will explain to the site coordinator or partner the procedures outlined in Publications 4299 and 3189. The reviewer will assist the site coordinator with creating an effective information security process for the site and notify the RM.

Recommended follow-up action: The RM will make a follow-up visit or phone call within seven calendar days to ensure proper procedures are in place and being used. If violations continue, this situation should be elevated to the TM for resolution.

Privacy and Confidentiality Guidelines are followed

Privacy and Confidentiality guidelines must be followed.

- Publication series 4491, *Process Based Training Guide*
- [Link & Learn Taxes](#) (available on www.irs.gov)
- Form 13615, *Volunteer Agreement*
- Publication 4299, *Privacy and Confidentiality*

Publication 4299 provides guidance on protecting the privacy of taxpayers', volunteers' and partners' individual information. This publication must be available at every site and used when referring to privacy and confidentiality. The key principles are:

- Partners and volunteers must keep confidential the information provided by taxpayers for tax return preparation.
- Partners and site coordinators must keep confidential any personal volunteer information provided.
- Partners must obtain taxpayer-signed consent, before tax return information can be disclosed to any third party or used for any purpose other than filing the return.

Privacy and Confidentiality Non-compliance

A non-compliant Issue occurs when the site did not receive or does not keep Publication 4299. The IRS reviewer should order or provide a Publication 4299 to the site coordinator. The reviewer should review the information with the site coordinator and answer any questions/concerns raised.

Recommended follow-up action: The RM will make a follow-up visit or phone call within seven calendar days to ensure the proper procedures are in place and being used. If violations continue, this situation should be elevated to the TM for resolution.

Discontinuance of IRS Support

Discontinuance of IRS Support

Discontinuance of IRS support should be the **last resort** taken only if the site coordinator or sponsoring partner adamantly refuses, verbally or through action/non-action to comply or any other circumstances involving inappropriate actions or violations. If a site is non-compliant, the RM or TM will provide specific recommended corrective actions to be taken which will enable the site

and the territory to correct the situation. Sound judgment will be used to determine the appropriate follow-up timeframes for each case.

If a site remains non-compliant, it will be the TM's decision as to what IRS-provided support should be discontinued. Area Office review and approval is required before rendering a final decision to ensure all possible mediation attempts are considered. Upon Area Office review and approval, notification and concurrence from the Director, Headquarters Operations must be secured prior to support being withdrawn.

If a site has conducted inappropriate activities that may have a negative impact on the integrity of the Service and the VITA/TCE programs, Headquarters must be notified immediately.

In rare instances, Headquarters executives may issue a determination to discontinue a national partner's relationship. In these instances, Headquarters will provide guidance for discontinuance of support.

The physical safety of all parties at the site will be the highest priority. If in the process of discontinuing a relationship or removing government property from a site, the environment becomes confrontational, SPEC employees should immediately leave the premises, contact TIGTA and their TM, and await their assistance and/or guidance on how to proceed. The TM will notify the Area Office who will notify the Director, Headquarters Operations.

**Discontin-
uance of IRS
Support -
Required
Actions**

All territories must take the following actions to ensure no taxpayers are harmed when discontinuing IRS support of VITA/TCE sites.

- **Territories must:**
 - Validate all taxpayer returns have been transmitted/acknowledged and either accepted by the IRS or delivered to the taxpayer for submission to IRS. If the taxpayer's return is not complete, refer the taxpayer to another nearby volunteer site.
 - Remove the partner and/or site from STARS/SPECTRM.
 - If the site is a VITA/TCE grant recipient, the TM will contact the Grant Office at 404-338-7894 for instructions on terminating a grant recipient; refer to *Publications 4671, VITA Grant Program* and *Publication 1101, TCE Grant Program*.
 - If the site is an e-file site, the procedures should be followed for deactivating the EFIN. These procedures are located in SPEC Policy Directive 22.30.1-09.1 located on *The Point*, SPEC's intranet site.
 - If the site is using an alternative electronic return preparation and transmission software, (e.g. H & R Block Tax Works), the site coordinator should back up all taxpayer data and provide the disk to the TM or TC/RM to be maintained by the local IRS-SPEC territory office.
 - Per Publication 1345, *IRS e-file Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns* and Publication 3189, all Forms 8453 not previously forwarded to the appropriate processing

- center must be forwarded.
 - Secure and maintain taxpayer consents (IRC 7216) for one year from the date signed.
 - Destroy all publicity posters and training materials sent to you by the site/partner.
 - Ensure all loaned computers are returned to the Computer Depot.
 - Ensure all loaned printers are returned to the territory.
 - If applicable, provide the sites with procedures for deleting taxpayer data.
 - **E-file sites must:**
 - Validate that all returns have been transmitted and acknowledged by IRS. If the return was rejected, ensure appropriate actions have been taken either to correct the error and/or to provide the taxpayer with a paper return for submission to IRS.
 - Follow the procedures outlined on *The Point* for deactivation of the VITA/TCE EFIN.
 - Back-up all taxpayer returns, if appropriate.
 - After backing up the data, delete all taxpayer data from every IRS-loaned or non-IRS computers. Instructions can be secured from the IRS SPEC territory office for deleting taxpayer information on TaxWise and TaxWorks.
 - Return the IRS-loaned software disk to the local IRS SPEC territory office.
 - Return IRS-loaned printers to the local IRS SPEC territory office.
 - Return IRS-loaned computers to the Computer Depot.
 - Return Forms 8879, *IRS e-file Authorization signature* (with taxpayer signatures) to the local IRS SPEC territory office.
 - **All sites must:**
 - Return *Taxpayer Consents* secured as required by IRC 7216, if appropriate, (with taxpayer signatures) to the local IRS SPEC territory office.
 - Return IRS products to the local IRS SPEC territory office.
 - Return IRS training materials to the local IRS SPEC territory office.
 - Discontinue using IRS symbols or program logos.
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